

Exhibit 3

To the January 14, 2011
Declaration of Eric Proshansky

RC/2004R01064

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 09-515 (JEL)
:
v. : Hon.
:
RITA ROOSA : 18 U.S.C. §§ 371, 2342(a)
: and § 2

INFORMATION

COUNT ONE - CONSPIRACY TO TRAFFIC IN CONTRABAND CIGARETTES
(Title 18, United States Code, Section 371)

The defendant having waived in open court prosecution by Indictment, the Acting United States Attorney for the District of New Jersey charges:

1. At all times relevant to this Information:

(a) The State of New Jersey, as well as other states and localities imposed a tax on the sale of cigarettes. The payment of this tax was demonstrated by the placement of a tax stamp on each individual package of cigarettes.

(b) The term "contraband cigarettes" was defined under Title 18, United States Code, Section 2341(2) as a quantity of more than 60,000 cigarettes, bearing no evidence of the payment of applicable state or local cigarette taxes in the State or locality where such cigarettes were found.

(c) All American Tobacco ("A.A.T.") was incorporated under Native American law and headquartered in Salamanca, New York, on the Allegany Native American Reservation ("Allegany Reservation").

(d) Due to A.A.T.'s incorporation under Native American law and its location on the Allegany Reservation, A.A.T. was eligible to purchase untaxed cigarettes from cigarette manufacturers. A.A.T. was limited by United States law to sell untaxed cigarettes only on the reservation, only in quantities consistent with the buyer's personal use, and to notify the appropriate taxing authorities of any personal use sales to individuals not on the reservation so that those authorities could collect the applicable taxes.

(e) A.A.T. violated these limitations by operating as an internet-based business which sold and shipped wholesale amounts of contraband cigarettes to re-sellers in New Jersey and elsewhere without notifying the appropriate taxing authorities.

2. From in or about 2003 through in or about September 2008, in the District of New Jersey and elsewhere, the defendant

RITA ROOSA

did knowingly and intentionally conspire and agree with others to commit an offense against the United States, that is, to ship, transport, receive, possess, sell, distribute and purchase contraband cigarettes and contraband smokeless tobacco, contrary to Title 18, United States Code, Section 2342(a).

OVERT ACTS

3. In furtherance of the conspiracy and to effect its unlawful object, defendant RITA ROOSA and her co-conspirators committed and caused to be committed the following overt acts in the District of New Jersey and elsewhere:

(a) On or about November 24, 2004, after arranging the sale of at least 90,000 contraband cigarettes, defendant RITA ROOSA caused those contraband cigarettes to be distributed and shipped from A.A.T. in Salamanca, New York, to the address of a re-seller in West New York, New Jersey.

(b) On or about March 11, 2006, after arranging the sale of at least 120,000 contraband cigarettes, defendant RITA ROOSA caused those contraband cigarettes to be distributed and shipped from A.A.T. in Salamanca, New York, to the address of a re-seller in West New York, New Jersey.

In violation of Title 18, United States Code, Section 371.

COUNT TWO - TRAFFICKING IN CONTRABAND CIGARETTES
(Title 18, United States Code, Section 2342(a) and Section 2)

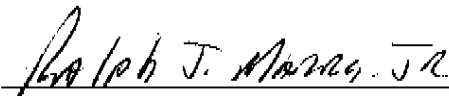
1. Paragraphs 1 and 3 of Count One of this Information are re-alleged and incorporated herein.

2. From in or about 2003 through in or about September 2008, in the District of New Jersey and elsewhere, defendant

RITA ROOSA

did knowingly ship, transport, receive, possess, sell, distribute and purchase contraband cigarettes, to wit, approximately 30 million cigarettes, which bore no evidence of the payment of the applicable State of New Jersey cigarette tax.

In violation of Title 18, United States Code, Section 2342(a) and Section 2.



RALPH J. MARRA, JR.
Acting United States Attorney

CASE NUMBER: 09 - _____

United States District Court
District of New Jersey

UNITED STATES OF AMERICA

v.

RITA ROOSA

INFORMATION FOR

18 U.S.C. §§ 371, 2342(a) and § 2

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